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Dated: February 26, 2008
Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-067RCE
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1795

For: FUEL GAS PRODUCTION APPARATUS AND
FUEL CELL SYSTEM

Examiner: M. J. Laios

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

Mail Stop AF
Commissioner for Patents
Post Office Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Final Office Action mailed November 26, 2007 (Paper No. 20071117), finally rejecting claims 1, 3, 4, 6 and 7, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.